

中国编制自然资源资产负债表 的探索及其启示

Assessment of and Reflection on China's
Pilot Programme for Compiling Sub-national
Natural Resource Asset Accounts

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一、中国提出编制自然资源资产负债表的背景和政策意图

I. Background and Policy Goals

- (一) 中国提出编制自然资源资产负债表的背景
- 1. Background
- 为了从根本上遏制由一味地追求GDP所造成的资源环境破坏，加快生态文明制度建设，2013年11月，中共十八届三中全会通过的《中共中央关于全面深化改革若干重大问题的决定》首次提出“探索编制自然资源资产负债表”，把探索编制自然资源资产负债表作为建立系统完整的生态文明制度体系的有机组成部分，提到一个战略高度。
- In order to reverse the rapid deterioration of natural resources and the environment caused by blindly pursuing the Gross Domestic Product (GDP) and to accelerate the progress of ecological civilization, the Chinese government decided to adopt the compilation of natural resource asset accounts in Nov. 2013. From then on, the undertaking for compiling natural resource asset accounts has been steadily elevated to a strategic level.

一、中国提出编制自然资源资产负债表的背景和政策意图

I. Background and Policy Goals

- (二) 中国提出编制自然资源资产负债表的政策意图

- 2. Policy Goals

- 2015年11月，国务院办公厅正式印发了《试点方案》。根据《试点方案》，中国探索编制自然资源资产负债表的主要目标即政策意图是：推动建立健全全国科学规范的自然资源统计调查制度，努力摸清自然资源家底及其变动情况，为推进生态文明建设、有效保护和永续利用自然资源提供信息基础、监测预警和决策支持。

- In Nov. 2015, *The Trial Program for Compiling the Natural Resource Balance Sheets* was published by the General Office of the State Council of China. According to *the Trial Program*, the policy goals of compiling natural resource balance sheets in China are: to improve on framework of statistics of and surveys on natural resources, and to ascertain the stocks and their changes of natural resources assets, so as to provide basic information, monitoring and early-warning and decision-making support for promoting the ecological civilization construction, efficient protection and sustainable utilization of natural resources in China.

二、编制自然资源资产负债表的理论框架与编制指南的发布

II. Theoretical Framework for Compiling Natural Resource Asset Accounts and Release of *The Compilation Guide*

- (一) 中国编制自然资源资产负债表的理论框架
- 1. Theoretical framework for compiling natural resource asset accounts in China
- (二) 《自然资源资产负债表试编制度（编制指南）》的发布
- 2. Publication of *the Compilation Guide*
- (三) 《试点方案》和《编制指南》的主要内容
- 3. Main contents of *the Trial Program* and *the Compilation Guide*

二、（一）中国编制自然资源资产负债表的理论框架

II. 1. Theoretical framework for compiling natural resource asset accounts in China

- 参照联合国等国际组织制定的《SEEA中心框架》，同时考虑中国现阶段自然资源调查监测基础数据支撑情况，以及中国政府政策关注点及中国习惯叫法，中国自然资源资产负债表试编框架（实物量核算）如表1。
- Based on SEEA-CF (2012) and considering the data availability in China now, the policy priorities of the Chinese government, as well as the usual appellation, the provisional framework of China's natural resource asset accounts (in physical terms) is shown in Table 1.

二、（一）中国编制自然资源资产负债表的理论框架

II. 1. Theoretical framework for compiling natural resource asset accounts in China

表1 自然资源资产负债表（实物量）框架

Table 1 Framework for natural resource asset accounts (in physical terms)

		Land resources土地资源	Timber resources林木资源	Water resources水资源
Opening stock of resources	期初存量			
Additions to stock of resources	本期增加量			
Growth in Stock	存量增长量			
Discoveries of new stock	发现新存量			
Upward reappraisals	重新评估上调			
Reclassifications	分类变化引起的增加			
The others	其他因素引起的增加			
Reductions in stock of resources	本期减少量			
Extractions	开采量			
Normal reductions in stock	存量正常减少量			
Downward reappraisals	重新评估下调			
Reclassifications	分类变化引起的减少			
The others	其他因素引起的减少			
Closing stock of resources	期末存量			

二、（二）《自然资源资产负债表试编制度（编制指南）》的发布

II. 2. Issuing of *the Compilation Guide*

- 2015年9月，中央审议通过了国家统计局提出的《试点方案》。之后，按照中央和国务院的要求，国家统计局会同国家发展改革委、财政部、国土资源部、环境保护部、水利部、农业部、国家林业局等8个部门抓紧研究制定《自然资源资产负债表试编制度（编制指南）》（以下简称《编制指南》），并于2015年12月3日正式印发。2015年11月下旬，国家统计局在北京友谊宾馆召开了相关部门和试点地区参加的编制自然资源资产负债表试点工作启动暨《编制指南》培训会议，由此正式开启了中国探索编制自然资源资产负债表试点工作。
- In Sep. 2015, *the Trial Program* was approved by the State Council. In Dec. 2015, *The Compilation Guide for Sub-national Natural Resource Balance Sheets (hereafter referred to as the Compilation Guide)* was made public and disseminated. On 26 and 27 Nov. 2015, the kick-off and training meeting of *the Compilation Guide* was held by NBS in Beijing, representing the kick-off of the pilot work for compiling sub-national natural resource asset accounts in China.

二、（三）《试点方案》和《编制指南》的主要内容

II. 3. Main contents of *the Trial Program* and *the Compilation Guide*

- 《试点方案》明确了试点工作总体要求、试点内容、基本方法、试点地区、时间安排、保障措施等，是指导试点工作的基本工作规范。
- *The Trial Program* makes clear the overall demand, pilot work contents, basic methodology, Pilot Regions, time schedules, ensuring arrangements, etc., which constitutes the fundamental working criterion.

三、试点地区的确定、时间安排和主要试点工作活动

III. The Pilot Regions, Schedule and Major Activities

(一) 试点地区的确定和时间安排

1. The Pilot Regions and Schedule

• 1. 试点地区的确定 A. Pilot Regions

- 考虑到各地区经济社会发展水平与资源环境禀赋的差异等因素，在国家统计局的组织协调下，在全国选取了8个有代表性的地区开展自然资源资产负债表编制试点工作。它们是：内蒙古自治区呼伦贝尔市、浙江省湖州市、湖南省娄底市、贵州省赤水市、陕西省延安市和北京市怀柔区、天津市蓟县和河北省（本级）。
- Considering the representativeness of socio-economic development levels and different natural endowments, the following localities were selected as Pilot Regions: Huairou District of Beijing Municipality, Jixian County of Tianjin Municipality, Hebei Province, Hulunbeier City of Inner Mongolia, Huzhou City of Zhejiang Province, Loudi City in Hunan Province, Chishui City of Guizhou Province, Yan'an City of Shaanxi Province.

三、（一）试点地区的确定和时间安排（续）

1.The Pilot Regions and Schedule (Continued)

- 2.试点工作时间安排 B. Schedule
- 按照《试点方案》，试点工作从2015年11月开始到2016年12月底结束，分为两个阶段。第一阶段为2015年11月至2016年7月底，试点地区开展有关自然资源基础资料的搜集整理和审核，必要时开展补充性调查，编制出2011年以来各公历年度的自然资源资产负债表；如缺少基础资料，可只编制其中一年或两年的自然资源资产负债表。第二阶段为2016年8月至12月，试点地区提交试点报告，提出修订完善自然资源统计调查制度和自然资源资产负债表编制方案的建议。
- The pilot programme was divided into two stages from Nov. 2015 to Dec. 2016.
- The first stage lasted from Nov. 2015 to July 2016. During this period, the basic information should be collected, sorted out, examined and verified, with the addition of necessary supplementary investigation, so that the natural resource asset accounts of each year from 2011 to 2015 in the Pilot Regions should be worked out. However, if there lacks the information, compiling the natural resources balance sheets of one or two years after 2011 is acceptable.
- The second stage lasted from Aug. 2016 to Dec. 2016. During this period, the pilot reports should be submitted and reviewed, the recommendations should be put forward about revising and improving the current statistical and survey system of natural resources and *the Compilation Guide*.

三、（二）主要试点工作活动

2. Primary Pilot Work

- 1. 成立组织机构，加强对试点工作的领导
- A. Establishing the institutional framework and strengthening the leadership on the pilot work
- 2. 制定《试点方案》和《编制指南》，为试点工作提供指导和规范
- B. Development of *the Trial Program and the Compilation Guide*
- 3. 开展调研指导和督察，扎实推进试点工作
- C. Carrying out field guidance and supervision to promote the pilot work to a higher level
- 4. 搜集整理基础数据，积极开展试编工作
- D. Collecting and collating of data, actively compiling the natural resource asset accounts

三、（三）地区试点工作的阶段性产出

3. The Phasic Outputs of the Pilot Work

1. 填报情况 A. Circumstances of the Statements

- 据初步统计，8张表的总填报率为69.8%。分行政层级看，省级（河北省）填报率为93.5%，地市级（呼伦贝尔、湖州、娄底、延安）填报率为73.1%，县级（怀柔、蓟县、赤水）填报率为66.2%，表明行政层级越高，填报率越高，行政层级较低的县级试点单位数据缺口最大。
- In accordance with the preliminary statistics, the general filling rate of the asset accounts is 69.8%. Seen by administrative level, 93.5% at the provincial level (Hebei Province), 73.1% at the prefectural level (Hulunbeier, Huzhou, Loudi, Yan'an), 66.2% at the county level (Huairou District, Jixian County, Chishui City).
- 从3种主要自然资源资产实物量账户看，各账户的填报情况也不同。
- Seen from the 3 kinds of natural resource asset accounts in physical terms, the filling rate of each of them is different, too.

三、（三）地区试点工作的阶段性产出（续）

3. The Phasic Outputs of the Pilot Work (Continued)

2. 填报质量 B. Quality of the Statements

- 总体来说，8张表的填报数据质量参差不齐。在土地资源资产实物量账户中，“土地资源存量及变动表”数据估算成分相对较少，数据质量较高；“耕地质量等别及变动表”、“耕地质量等级及变动表”和“草地质量等级及变动表”数据估算成分相对较少，但数据缺口较大。
- On the whole, data quality of the 8 accounting tables are uneven for all the pilot regions. In the asset accounts of land resources, data filled in the *Stock and Their Changes of Land Resources* is of higher quality, since there is relatively small part of estimated components. For the 3 tables of *Grade and Their Changes of Cultivated Land (1)*, *Grade and Their Changes of Cultivated Land (2)*, *Grade and Their Changes of Grassland*, though there is also relatively small proportion of estimated components for them, there is major data gap for them all.

三、（三）地区试点工作的阶段性产出

3. The Phasic Outputs of the Pilot Work

2. 填报质量（续） B. Quality of the Statements (Continued)

- 林木资源资产实物量账户包括的两张表——“林木资源存量及变动表”和“森林资源质量及变动表”推算成分都较多，因推算依据不足，推算结果准确性难以把握。
- For the 2 tables of *Stock and Their Changes of Timber Resources, Quality and Their Changes of Forest Resources*, there are relatively big parts of estimated components for them. Due to lack of foundation for estimation, we are not sure about the accuracy of the results.
- 在水资源资产实物量账户中，“水环境质量及变动表”填报率较高；“水资源存量及变动表”部分需要推算的数据准确性有待提高。
- In the asset accounts of water resources, filling rate for *Quality and Their Changes of Water Environment* is relatively higher. For *Stock and Their Changes of Water Resources*, the accuracy of some calculated data needs to be improved.

四、试点工作的收获和发现的主要问题

IV. Main Findings from the Pilot Work

(一) 试点工作的收获 1. The Prime Gains

- 一是试点地区提高了对编制自然资源资产负债表工作重要性的认识。
- Firstly, the cognition of the importance of compiling natural resource asset accounts has been improved to a higher level in the pilot regions.
- 二是试点地区基本掌握了编制方法。
- Secondly, compilation methods have been mastered in the Pilot Regions.
- 三是找出了现行自然资源统计调查监测制度的薄弱环节。
- Thirdly, the weak links have been found in the existing system of statistics and surveys on natural resources.

四、试点工作的收获和发现的主要问题

IV. Main Findings from the Pilot Work

(二) 试点工作发现的主要问题 2. Major Challenges

- 一是基础数据缺口较大。
 - A. Relatively major data gap in terms of natural resources-related statistics.
- 二是不同资源管理部门对同一指标的定义不一致。
 - B. Different administrative departments of natural resources define and apply the same natural resource indicators in different and inconsistent manners.
- 三是《编制指南》有待进一步完善。
 - C. *The Compilation Guide* needs to be revised and improved, with some indicators to be simplified, some to be replaced by better ones, some additional to be added.
- 四是开展补充调查的技术和资金支持不足。
 - D. Some estimation methods adopted by the administrative departments concerned for the growth or consumption of various natural resources (e.g. forest resources) may not be sufficiently scientific or normative, while technologies and funds are inadequate for conducting the supplementary surveys.

五、下一步工作计划

Future Work Plan

- 根据《试点方案》，在试点经验和进一步调查研究的基础上，统计局会同发展改革委、财政部、国土资源部、环境保护部、水利部、农业部、审计署、林业局，研究扩大自然资源资产负债核算范围，2018年底前编制出自然资源资产负债表。同时，研究探索主要自然资源资产负债价值量核算技术。
- According to *the Trial Programme*, based on experiences and lessons from the Pilot Regions and additional research work, the National Bureau of Statistics of China will, in cooperation with the ministries concerned, explore to broaden the scope of natural resource asset accounts, and complete the compilation of natural resources balance sheets by the end of 2018. In the meantime, we will study valuation techniques of main natural resources.

五、下一步工作计划

2. Main tasks of Our Division in 2017

- 一是修订完善《编制指南》。
- A. To revise and improve on *the Compilation Guide*.
- 二是开展2015年全国主要自然资源实物型资产负债表试编工作。
- B. Pilot compilation of the main natural resource asset accounts in physical terms in 2015 at the national level.
- 三是开展自然资源资产负债表编制制度的宣传和培训工作。
- C. To conduct publicity and training of *the Compilation System of Natural Resource Asset Accounts*.